D F TX-4

1939-40

File No 70-39

Serial Nos. 7, 8, 19620

Previous References.
1 2180 - 16-8, 13 April 24, ML
2 - 23 a 16-2, 13 Oct. 24.
3 - 26 a 3441, 13 July. 27.
4 - 28 a 1421, 13 Jan. 29.
5 Later References: 42, 51852, 13 Jan 9. 40.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Four

Preserve

Part B for May 1941.

SUBJECT.

Rules and Bye-laws framed by the Ashindamani Town Mc. Ltd. under Section 48(1)(k) of the Town Municipal Act, 1933.

K. 20. To the D. C. Kolar at the Camp Office
ND-L 7840-41 dated 23 May 1941.

Sanction is accorded to the proposal as appended to the G.O.

G R S Apr [illegible]I—1] 1939-40

711/4

GENERAL AND REVENUE SECRETARIAT

(Mtl)

NOTES

File No 70-39

FILE HEADING

Rules and by-laws

FROM

The Dy Comr, Kolar Dist

No Ag C 4751/36 37 Dated 29 7 39 Received 2 8-39

Diary No 711/4 Enclos Record Spare copies Serial No 7

BRIEF ABSTRACT OF LETTER

Forwards for sanction Gebrn Dfr) bye laws framed by the Chamarajanagar Town Mtl Cl under Sec 48 (1) (k) Dist T M Act 1933

NOTES AND ORDERS

Submits draft Dfr letter for approval

for further information

To the Dy Kolar Dr

L 1796 dt 11 8 39

Calls for further information

2 8 711-

7/8 8 39

Submit

NOTES—First Sheet

2

File No | of 193 | General and Revenue Secretariat

Letter no A.S. C.689/40-41 dated 27-9-40 from Dy Comr, Kolar Dist. furnishing certain information in connection with the proposal of the Chamarajanagar Town Mt. Cl to levy octroi on certain articles, and requesting sanction to the draft bye-laws framed for the purpose by the said Mt. Cl.

3 Replies to the several points raised in this office letter of 27-9-40 have been furnished by the Dy Comr but it is reported that copies of the sanctioned bye-laws are not available

4 The collections leading to the several Govt orders sanctioning the levy of octroi in the Municipality are all placed below, and the existing rates of octroi duty on the several articles are detailed in the Statement flagged 'P'.

5 There is no article on which the rate of octroi is proposed to be increased and in the case of (2) Copra (2) Sugar (3) Kerosine oil, (4) groundnut (5) cigarettes there will be a reduction according to the rate now in force (vide P.J. dated marked 'A' on the P.O.)

Serial No

Fresh Four other articles viz, matches hardware goods, coffee and tea are proposed to be taxed and the rates proposed in the case of these articles are for appl or other orders

6 It is reported that, as a result of reduction in the rate of octroi on certain articles referred to and its levy on certain others afresh, the Municipality may well expect an increase of Rs 15-00, per annum in the income under this head ~~of account~~ The reasons adduced by the Mt Cl in support of their proposal for reducing the rate of octroi on the five articles, are detailed in the resolution of the Mt Cl and are for perusal

7 The bye-laws framed by the Mt Cl for the purpose have been scrutinised and they are found to be more or less on the lines of those that are in force in the other Municipalities in the State and therefore do not call for any remarks

8 Provision has been made in the said bye-laws for a Bonde Ware house

- law no 33 provides for to enter Shops and inspect the Same with a view to find out

NOTE—Contn Shee

4 Levy of octroi in Chirmiri Municipality 9

File No of 194 | General and Revenue Secretariat

Serial No

Smuggled goods and in view of clause (2) of Section 86 it is for orders whether this power may be allowed to the officers of the Municipality, with out a warrant from a Magistrate It may however be stated that the purpose of entry under the bye-law in question is for an inspection and not a search

Under the penalty clause in Bye-law no 37, the M C B. will have power to levy a fine upto Rs 50/- for the breach of the bye-laws but the power of fining as Generally exercised invested in a Magistrate as the Municipality cannot be both a prosecutor and a judge If agreed, this bye-law will be modified as to empower only the magistrate to levy the fine contemplated in the bye-laws

1. In the Schedule appended, the rates mentioned against items 1 to 9 are within the maximum prescribed in the Town Municipalities -1933 and those of items 11, 12, 13 also reasonable and may approved In the case of items 7, 16 the rate fixed is not - and by saying "advalorem"

1695 Levy of octroi in Chintamani Town Municipality

General and Revenue Secretariat | No. (File No.) of 1940 | [App F III-2

Serial No

it is perhaps meant, per cent ad valorem, and if this is so, these rates also may be approved

(2) The other bye-laws do not call for any remarks.

(3) Submitted with a draft G.O. sanctioning them.

18.10.40

(4) The draft bye-laws have been duly framed and they are undoubtedly aimed to consolidate the bye-laws in force relating to the Municipality on a comprehensive basis.

(5) The important point for consideration is (1) whether the proposed reduction in octroi rates on articles of food, fuel, forage, sugar, kirana groundnut, tobacco etc. would be sufficient to meet the reduction in the octroi receipts by Rs. 1/- per head of the population and (2) whether the rates are reduced from 1/4 would be avoided. The reasons are indeed convincing. Knowing human nature as it is, the point aimed at is hardly to be achieved, as the tendency would be to smuggle goods, even though minimum rates of octroi are levied hence at

NOTE—Contn. Sheet

Octroi Bylaws — Ahmednagar

File No. 76 of 1928

General and Revenue Secretariat

Serial No

-s necessary to make effective arrangements for levying the rates. In this connection it will be noticed from the file noting for reference below that there has been a tendency on the part of the Municipality to get reduced the rates of the levy of octroi from time to time. Very recently in the case of Nanjangud we were pleased to turn down the proposal for the reduction of the rates on certain articles. As it would be difficult to enhance or restore the rates if once reduced, it is for consideration if this proposal may not be vetoed.

The second proposal relates to the levy of octroi on [illegible] articles

1) Rubber — per gross — Rs. as. ps. 0 — 0 — 6

2) Hardware including cutlery — 1 — 0 — 8 per cent ad valorem

3) Coffee & coffee seeds — 1 — 0 — 8 — do —

4) Tea — 1 — 0 — 8 — do —

Matches are not articles of luxury but are only necessary [illegible] articles. It is not subjected to octroi anywhere in the State. It may perhaps be omitted.

As regards the other articles, the rates work out to [illegible] ad valorem

Other Bylaws — Christmas Isln

General and Revenue Secretariat — File No [illegible] of 1939-40 — [App F III-2]

Serial No	
	They may perhaps be sanctioned. With the above modifications, the bylaws are for approval
	Sd/- 29.X.40
	It is when was the action on ground nut reduced to one anna per candy temporarily? was sanction of Govt obtained? If so, that fact may be put up
	Sd/- 5-11-40
	Collection duty on groundnut was reduced from 2 annas to one anna per Candy, till the end of the official year 1939-40, in accordance with G.O. dated 28-1-1940 The Collection containing the said G.O. is also put up as directed.
	Submitted
	9.11.40 It is proposed in Bye law no 33, they want to take power to inspect the ship or any premises where dutiable articles are kept for sale —
	2/ In Bye law no 34, they have proposed for the one officer to enter such premises & arrest any person in possession of dutiable article after obtaining the warrant of a magistrate
	22 This means that the inspection of shops under Bye laws 33 is to be done without any warrant from a magistrate

NOTE—Contn Sheet.

Other Bye-laws — Obstruction and Filth

Bill File No 3374/Bld 1695/K of 1940 — General and Revenue Secretariat

Serial No

It is doubtful whether they could do, for under Sec 83(2) of the Town and Act, for the purpose of entering and searching any premises, a warrant from a magistrate is necessary. There may not be much difference between an inspection and a search One necessarily involves the other. To conduct the inspection satisfactorily, he has to make a search So it is doubtful whether a Bye-law can be framed which is not in consonance with the provisions laid down in the Act. of which is taken in conflict with it For favour of opinion whether Bye-law no 33 could be passed and Bye-law no 34 could stand as it is Probably in the latter, the word "search" will have to be inserted before "enter"

Asst Secy (Law) WPC

D/- 12/40

D/- 3/1/41

2 DEC 1940 — SECRETARIAT — FRANCH

Law 58 of 40

3rd December 1940.

The Question referred to Law Section is whether Bye Laws No 33 Bye Laws No 34 are or are ultra vires ?

Rule 33 — To inspect a shop or any premise, with the object of seeing if there are any unwholesome food, and to enter the

Serial No

Shed & search the food. The Town Municipal Act has a Section (83) Sec 85(2), which provides for such cases, & according to Sec 85(2), one has to obtain a search warrant from a Magistrate, & then enter & search the Shop. Bye-law 33, therefore seems to me to be ultra vires, for, if it is retained, then the other manager, must that Bye-law has the power to enter the Shop, but also to search all the food in the Shop without a warrant, which act will be a direct violation of the terms laid down in Bye-law 85(2)

Sec

27 I think, Bye-law No 33 may be deleted & Bye-law 34 be retained, with a slight change:— After 'may' in the 3rd line, the Bye law may run thus —

"after obtaining the warrant of a Magistrate, enter & search at any time such premises, & may seize any such article & arrest any person in possession of the same, as provided for under Sec 85(2) & (3) of the Bombay Municipal Act"

Law Secretary 3/4/41

4747/1711

Rule 33

28 The bye-law No 33 seems to give powers, which may be misused, by the subordinates A similar provision does not seem to exist in the bye laws of other Municipalities This may be omitted The

NOTE—Contn Sheet

Notice Bye-laws — Municipal

File No. 1695 / 2 of 194 | General and Revenue Secretariat

Serial No

Other bye laws may be approved

II Member)

OFFICE OF THE SECOND MEMBER OF COUNCIL. 22 APR 1941 No. 1706

Asst Secy)
Dy Secy)
Secy)

34 Bye-law no 33 has been omitted in the draft put up. The draft as already sanctioned put up in the file is for approval

Law Secy 28-4

29-4

TYPING SEC 29 APR 1941 R & MFV

To

The D.C. Kolar thro'—
The Commissioner to pass—
No I. 1840-41 dated 3-5-41
Approves the bye-laws with certain modifications

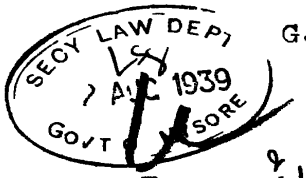
Mis 70-38-7 711 L

No.A.5.C.4751/36-37.
Misc. Records.

Office of the Deputy Commissioner
Kolar District,
Dated, Kolar, the 29th July 1938

From

G. Sundara Rao, Esq , B.A.,
Deputy Commissioner,
Kolar District, Kolar.



To

C. Subrahmanya Aiyar, Esq , B.A , B.L ,
Secretary to Government of Mysore,
Law Department, BANGALORE

Sir,

Subject - Octroi Bye-laws framed by the Chintamani Town Municipal Council

* * * *

Adverting to your letter No L 5230/M 1 70-38-56 dated 23rd December 1938 intimating that separate references may be made in respect of each set of several draft bye-laws framed by the Chintamani Town Municipal Council, I have the honour to forward, herewith, the set of draft Bye-laws for regulating the levy of Octroi duty in the said Municipality and to state that the necessary formalities in regard to their adoption have been observed by the Municipal Council who are anxious to enforce them as early as possible with a view to increase the octroi revenue of the Municipality

I, therefore, request you to be so good as to obtain sanction of Government for the adoption of the Bye-laws in the Chintamani Town Municipality

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

MVK

12

F. G—1]

JECT

Section Ml

File No 70-39

Serial No ~~27~~ 8

No d 1796

Diary No of letter replied to

To

The dy Comr, Kolar Dist

General and Revenue Secretariat

( )

the *193*

Date of issue 16/8/1939

Signed by

Sir,

Subject — Levy octroi bylaws framed by the Chamarajanagar Town Municipal Council

With reference to your letter No A5 C 4751/36-37 dated 29-7-39 on the above subject, I am directed to enquire as follows

1) What are the existing rates of octroi and when & in what Gazette they were sanctioned

2) What are the articles on which ~~rate of~~ levy is proposed to be increased ~~and~~ or levy is proposed to be made afresh

3) What is the average that is now being realised and what it would be if the proposal are sanctioned and

4) Whether there are any

enclosures

Copied by

Examined by

WD 0563—GPB—30 000—6 1 39

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore, 14th August 1959.

No L1798/ML 70 - 39 - 8

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department

To

The Deputy Commissioner,
Kolar District, Kolar.

Sir,

Subject.- Draft Octroi Bye-laws framed by the Chintamani Town Municipal Council

---

With reference to your letter No AD C 1751/58-59 dated 29th July 1959 on the above subject, I am directed to enquire as follows -

1). What are the existing rates of Octroi and when and in what Government Order they were sanctioned

2) What are the articles on which rate of levy is proposed to be increased now or levy is proposed to be made afresh.

3) What is the average income that is now being realised and what it would be if the present proposals are sanctioned and 4) Whether there are any Octroi By-laws in force now and if so, a copy of the same may be sent for reference with information as to the number and date of Government Order approving them.

The records accompanying for reference and retransmission along with three spare copies of the printed draft bye-laws in question

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

Aga/2.

1695
L-

No.A5.C.689/40-41
Encl. records.

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar, the 27th September 1940.

From

G. Sundara Rao, Esq., B.A.,
Deputy Commissioner,
Kolar District.

To

H. V. Narayana Rao, Esq., B.A.,LL.B.,
Secretary to Government of Mysore,
Law Department,
Bangalore.

Subject:-Octroi Bye-laws of the Chintamani Town Municipality.

In continuation of this office D. O.letter of even number dated 22-9-1940 on the above subject, I have the honour to forward herewith the file of records relating to the subject received from the President of the Municipality and to furnish below information on the four points raised in your letter No.L.1796/ml.70-39-8 dated 16-8-1939

(1)The Statement flagged 'P' gives particulars regarding the existing rates of octroi and the numbers and dates of the Government Orders sanctioning the same.

(2) There is no article on which the rate of octroi is proposed to be increased but on the other hand the rate is proposed to be reduced on five articles as noted in the margin. It is also proposed to levy octroi afresh on four articles, viz., matc hardware goods, coffee an tea as could be seen fro Schedule A. appended to the printed draft bye-la

Article.	Existing rate	Proposed rate.
1. Copra	0-4-0 per maund.	0-3-0 per maund.
2. Sugar	0-2-0 "	0-1-6 "
3. Kerosene oil.	0-1-0 per tin.	0-0-9 per tin.
4. Groundnut	0-2-0 per candy	0-1-0 per candy.
5. Cigarettes	0-1-0 per 500.	0-0-9 per 500.

(3) The average income of the Municipality under octroi is ab Rs.7086/- per annum and if the present proposals are sanctioned it expected to increase by about Rs.3000/- in the opinion of the Pres dent. But this expectation seems to be too sanguine. The Muni Council may reasonably expect an increase of about Rs.1500/-.

(4) The President reports that copies of the sanctioned bye-

P

bye-laws are not available and has furnished the particulars of Government Orders sanctioning the levy of octroi in the Municipality, vide Statement flagged 'P'.

The proposal to reduce the rate of octroi on five articles referred to above was again placed before the Municipal Council on 16-9-1940 for careful consideration for the reasons stated in this office D.O.letter dated 7-9-1940, addressed to the Presiden The Municipal Council have resolved that, in the circumstances explained in the resolution, the rates now proposed be adopted obtaining necessary sanction of competent authority. A copy of this resolution is also enclosed in the records for kind p-erusal.

As the Municipal Council are confident, as expressed in their resolutions passed more than once, that the adoption of the bye-laws as framed by them would result in increased income under octroi. I request that sanction of Government may kindly be obtained to their resolutions.

Three spare copies of the printed draft ~~xx~~ bye-laws are also enclosed in the records as desired.

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner, in charge,
~~Kolar~~ District.

VKR.

G R S App F VI—G 2]

SUBJECT

17

Diary No of letter replied to

General and Revenue Secretariat

( )

the 193

Section M

File No 30-39

Serial No 20

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 30 May 1941

Signed by Mr. Aravamuchalam

Read:- correspondence ending with letter no A S C 689/40-41 dated 27-9-40 from the Dy Comr, Kolar Dist- requesting Sanction to the draft bye-laws framed under Section 68 (1) (k) of the Mysore Municipalities Act 1933, for the levy of octroi by the Chintamani Town Municipality for the levy of octroi duly at the place

order nisi

The bye-laws are sanctioned and appended to this order.

For Secy to Govt
Law Dept-

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Order thereon.—No

Draft Comm on several articles

To
The D C Kolar Dist (w R)
The Comptroller to Govt

List of Enclosure

Copied by

Examined by

Octroi Bye-Laws — Chintamani Municipality

Framed Under Section 48 (1) (k) of the Town Municipalities Act Regulation 1933.

TAXES AND EXEMPTIONS — The Municipal council shall levy the octroi duty on the articles imported into the municipal limits of Chintamani at the rates specified in the schedule "A" hereto annexed and recognise the exemptions as provided for in the colum 5 of it

Bye-Laws Framed Under Section 48 (k) of the Mysore Town Municipalities Regulation Act 1933

1 The octroi limits for the purpose of collecting octroi shall be the Municipal Limits

2 No article liable to octroi shall be brought within these limits except by one of the high roads described in the schedul (I) hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the town any such articles or any conveyance or package containing such articles, shall stop such articles conveyance or package at the cokad to enable the octroi officer to inspect the same

4. The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be, the cokads on the high roads which may be establi.. shed from time to time, the Bonded Warehouse and the town railway station including all its gates and Octroi Office And every person bringing dutiable goods within the town, shall report the fact at the first of such posts on the route by which it comes All officers of the Municipality not below the rank of Mutaddi are authorised to inspect the contents of any conveyance or package under section 89 of the Municipal regulation Act —

5 A table showing the octroi leviable on the various articles shall be exhibited at every one of the katte and the municipal office in a conspicuous place there of

6. When the goods have been examined at the octroi post, the importer shall forthwith bring the taxable goods to the octroi office accompanied by a peon

7 When goods are brought to the octroi office they may be unloaded and weighed or counted by the officer in charge of the octroi office. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall desposit the same in the Bonded Ware house When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi office for the removal of the goods showing the quantity or weight of the goods, amount, paid in respect thereof and the date or payment. In case the importer wishes to reexport the goods at once for bonafide purposes of trade, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods, where the tax is assessed on value, the importe may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office, should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the octroi office at current rates and octroi levied accordingly

9 With the previous approval of the President in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any whole-sale importer, may, on depositing as security such amount as may in each case, be fixed by the President not being less than Rs 100 be exempted from producing the goods imported by him or through his agency for inspection at the octroi office provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the name of consignee in each case Every such agent shall be reponsible to the extent of his deposit, for the payment of octroi on all goods which may have left his premises without octroi having, been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case, require such agent or importer to produce any such goods for inspection at the octroi office

10 BONDED WARE-HOUSE — The Municipal Council shall provide bonded ware-house for the custody of goods which may be deposited under Bye-law No 7

11 The Bonded Ware-house shall be open for the transaction of business from 7 A M to 5 P M daily except on Sundays and Holidays authorised by the President. Arrangements shall however, be made by the officer in charge of the octroi office for dealing with perishable articles, such as betel leaves on such days

12 Any importer depositing goods in the Bonded Ware-house shall, unless the officer in charge of the octroi office, has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule I) of the description, weight, quantity and if necessary, of the value of such goods

13 A receipt in the from append d (schedule II) shall be given by the officer in charge of the octroi office for all goods deposited in the Bonded Ware-house and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him, and the octroi department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise, the officer in charge of the octroi office, may refuse to deliver the artice.

15 If the depositor does not himself take delivery of the articles deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods, may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the octroi office

16. Any person who has deposited goods in the Bonded Ware-house may break bulk or change the packing thereof on application to the officer in charge of the Ware-House or may, on paying full duty thereon, import such goods into the Town covered by a permit or may export such goods, free, covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible, and before they are taken from the Ware-House be stamped by the officer incharge, so as to show that they are under bond The export pass shall be in triplicate the original being retained by the officer incharge of the Ware-House and the duplicate and triplicate delivered for every export pass granted under this sale or [illegible] a fee of one anna shall be charged.

17 No goods shall be allowed to leave the Bonded Ware-House until storage fees have been paid thereon under the following

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period, rates as in the following schedule shall be charged for seven days

1	Tobacco, raw or manufactured per maund of 24 lbs or over or portion thereof	0—1—0 a day
2.	Tobacco stalks per maund of 24 lbs or portion thereof	0—1—0 a day
3	Piece goods per bale, bundle or case of 400 lbs or per bale, bundle or case of 6 dozen or over	0—1—0 a day
4	piece goods per bale, bundle of case of less than 400 lbs or per bale, bundle or case of less than 6 dozen	0—0—9 a day
5	Betel leaves per 10,000	0—2—0 a day
6.	do per 1,000	0—0—3 a day
7	Green cocoanuts per 100 and above	0—0—6 a day
8	do less than 100	0—0—3 a day
9	Dry cocoanuts per Md of 24 lbs	0—1—0 a day
10.	Oils per maund	0—0—3 a day
11	Kerosene oil tins per tin	0—0—6 a day
12	Oil seeds for 400 lbs or portion thereof	0—0—3 a day

(iii) Double these rates shall be charged after seven days, provided that the President, may in his discretion allow a reduction or exemption from such penal rates.

ıll then endorse on the duplicate and triplicate passes respectively the ɜr and date of the railway receipt and will return the triplicate copy to rson incharge of the goods but he will retain the duplicate pass subject ˃posal in the prescribed course of business

2 In all cases in which refund is claimed, the triplicate pass duly endorsed ɔvided by Bye laws No 30 and 31 respectively, must be produced at the ı office by the person seeking the refund and if after due check, the r incharge of the octroi office is satisfied that a refund of octroi covered ch pass is duly payable, he shall refer the claim for the orders of the dent

~~25~~ The municipal officers of and above the rank of octroi manegar may at the shops or any premises wherein the dutiable articles are sold or ɜeing kept for the purpose of sale, at all reasonable hours without ous notices, to see if there are any smuggled goods and the owner ıch shop or premises shall be bound to allow such inspection

~~26~~ Any municipal officer of and above the rank of octroi manegar who eason to believe that any article on which octroi has not been paid is or concealed in any premises may enter such premises and arrest any person session of the same after obtaining the warrant of a magistrate, having egard to provisions given in section 85 (2) and (3) of the Mysore Town cipalities ~~Regulation~~ Act.

~~27~~ SMUGGLING – The President, Town municipal council, Chintamani ıpowered to award to any person who gives information leading to the ion of the offence of smuggling goods liable to octroi duty a reward ıe half of the fine recovered and in special cases in which conviction ɔt secured but duty is recovered, half the amount of such duty and in ıl cases the full amount thereof at the discretion of the President

~~28~~ GENERAL — Importers of dutiable articles shall, if call d upon by ˃tion in writing signed by the President or Vice-President, within three hs of such import, account for the articles received by them by producing r a permit obtained in token of payment of octroi duty or an export in proof of having exported the whole or part of the articles so recived wise Any breach of this Bye-law will render the importer liable to ɔhment with a fine to ten times the value of octroi on such goods or ɛs 25 whichever may be less and to payment of octroi duty on the article ɔunted for on conviction before a magistrate

2 All articles of cloth and all packets and tins of cigarettes and Beedies bear the octroi seal and such of the articales as are found on inspection, h do not bear the seal will be deemed to have been smuggled and action r the rules in force will be taken against the possessor of such articles

~~29~~ Any person infringing any of these Bye laws shall, in addition to the ɔı duty leviable as per rules, be liable to a fine not exceeing Rs 50, n prosecution before any magistrate under section 170 of the Mysore Town icipalities Regulation Act 1953 to a fine not exceding Rs 100 and in case of continuing ıces to a fine not exceeding Rs5 for every day during which such infringement nues provided that the total amoun of the fine shall not exceed Rs 200

He will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person incharge of the goods but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye laws No 30 and 31 respectively, must be produced at the octroi office by the person seeking the refund and if after due check, the officer incharge of the octroi office, is satisfied that a refund of octroi covered by such pass is duly payable, he shall refer the claim for the orders of the President

33 The municipal officers of and above the rank of octroi manegar may inspect the shops or any premises wherein the dutiable articles are sold or are being kept for the purpose of sale, at all reasonable hours without previous notices, to see if there are any smuggled goods and the owner of such shop or premises shall be bound to allow such inspection

34 Any municipal officer of and above the rank of octroi manegar who has reason to believe that any article on which octroi has not been paid is kept or concealed in any premises may enter such premises and arrest any person in possession of the same after obtaining the warrant of a magistrate, having due regard to provisions given in section 55 (2) and (3) of the Mysore Town Municipalities Regulation Act

35 SMUGGLING – The President, Town municipal council, Chintamani is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered, half the amount of such duty and in special cases the full amount thereof at the discretion of the President

36 GENERAL — Importers of dutiable articles shall, if called upon by requisition in writing signed by the President or Vice-President within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received otherwise Any breach of this Bye-law will render the importer liable to Punishment on conviction before a magistrate with a fine to ten times the value of octroi on such goods or Rs 25 whichever may be less and to payment of octroi duty on the article naccounted for

2 All articles of cloth and all packets and tins of cigarettes and Beedies shall bear the octroi seal and such of the articales, as are found on inspection, which do not bear the seal will be deemed to have been smuggled and action under the rules in force will be taken against the possessor of such articles

36 Any person infringing any of these Bye laws shall, in addition to the octroi duty leviable as per rules, be liable to a fine not exceeing Rs 50, or on prosecution before any magistrate under section 170 of the Mysore Town municipalities Regulation Act 1933 to a fine not exceding Rs 100 and in case of continuing offences to a fine not exceeding Rs5 for every day during which such infringement continues provided that the total amoun of the fine shall not exceed Rs 200

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Schedule A

S No.	Name of tax	Class of property liable	Amount for which or rate at which Classes liable	Exemptions
1	Octroi	Articles specified in column 4	Rs A P 1 Fresh cocoanuts each 0—0—1 2 Dry cocoanuts per Md 0—3—0 3 Betel leaves per 100 0—0—1 4 Sugar per md 0—1—6 5 Oil per md 0—2—0 6 Oil Seeds per candy 0—4—0 7 Kerosine oil per tin 0—0—9 8. Tobacco per md 0—4—0 9 Piece goods & other manufactured articles of clothing per Rs 100] 1—9—0 10 Cigarettes per box [of 500] 0—0—6 11 Beedies per 1000 0—1—0 12. Matches per gross 0—0—6 13 Groundnuts per [candy 0—1—0 14 Hardware including corrugated iron sheets Ad valorem 1—0—8 15 Coffee & coffee seeds 1—0—8 16 Tea 1—0—8	1 Personal luggage of travellers 2. Clothes imported through post office not exceeding Rs 200 per annum 3 Goods bonafide property of govt at the time of import and accompanied by an invoice certified by the departmental head concerned that the property therein mentioned belongs to government 4 Mysore made kamblies 5 Badanval, Kerakanambi and Tagadur khadies

R Varadaraj Pillai
President
Town Municipal Council, Chintamani

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

Correspondence ending with letter No.A5.C.689/40-41 dated 27th September 1940 from the Deputy Commissioner, Kolar District, requesting sanction to the draft bye-laws framed under Section 48(1)(K) of the Mysore Town Municipalities Act, 1933, by the Chintamani Town Municipal Council for the levy of Octroi duty on several articles at the place.

ORDER No.L. 7840-41 H&C 30-29-[illegible] 20 2-16-37

Dated, Bangalore, the 29/May ~~April~~ 1941.

The bye-laws are sanctioned as appended to this Order.

H Arunachalam

Secretary to Government.
Law Department.

To—The Deputy Commissioner, Kolar District, with records.
The Comptroller to Government.

TN-3)